

OPINION
46-247

February 15, 1946 (OPINION)

SALE OF COUNTY LANDS

RE: When Appraised

In answer to your letter of February 11, 1946, I beg to advise you that section 57-2810 of the Revised Code of 1943 provides:

All real estate acquired by tax deed shall be appraised by the board of county commissioners at least thirty days prior to the annual sale provided by this chapter. The appraised price shall be sufficient to cover all general taxes, special assessments, hail indemnity taxes, penalties, interest, and costs, which were levied or extended against the property at the time of the service of the notice of expiration of the period of redemption. If the fair market value of such property is less than such total amount, the board shall fix a fair and just minimum sale price for such property."

It is, therefore, my opinion that the lands referred to in your letter must be reappraised and offered for sale at the annual sale in November, 1946. Then if the lands are not sold at the annual sale, they can be sold privately in conformity with the provisions of section 57-2818. But in view of the fact that these lands were withdrawn from sale and leased for a period of ten years, it appears to me that the advisable thing to do is to not have any county sale of these lands. Right now land speculators maybe eager to acquire them. But if weather conditions should change your association may not have much, if any, competition in purchasing these lands.

NELS G. JOHNSON

Attorney General